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OF EQUALIZATION

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California 95814

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Recommendation for Assessment of State-Assessed Property

*Property and Special Taxes Department
David J. Gau, Deputy Director*

*Valuation Division
Stanley Y. Siu, Chief*

January 1, 2006

Executive Summary

This summary report sets forth the Valuation Division staff's recommendation for the lien date 2006 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 17, 2006
- Adjustments to the unitary value based on prior Board action
- Staff-recommended nonunitary values to be set by the Board on July 18, 2006

In conformity with section 721 of the Revenue and Taxation Code, the recommended assessments for the unitary property of all utilities are 100 percent of the market value set by the Board. In conformity with federal law, the recommended assessments for railroad property and nonunitary rail transportation property are 65.64 percent of the market value set by the Board. The recommended assessments for all other nonunitary property are 100 percent of market value.

This report contains tabulations showing:

Table I State-assessed property allocated to counties

Table II Unitary and nonunitary property of state assessees by company and by industry

For the state as a whole, there was an increase of 0.96 percent in the 2006-2007 assessed values compared to 2005-2006. Changes by industry group are as follows:

Industry Group	2005-2006 Assessed Value	2006-2007 Assessed Value	Amount of Change	Percentage Change
Gas, Electric and Water	\$33,480,389,411	\$35,260,875,366	\$1,780,485,955	5.32%
Local Exchange Telephone	11,450,454,955	10,654,933,647	(795,521,308)	(6.95%)
Pipeline	1,271,399,875	1,240,156,169	(31,243,706)	(2.46%)
Railcar Maintenance	18,801,150	17,782,049	(1,019,101)	(5.42%)
Railroad	1,782,385,718	1,603,404,507	(178,981,211)	(10.04%)
Electric Generation	7,002,600,000	6,998,230,000	(4,370,000)	(0.06%)
Interexchange Telephone	4,526,026,241	3,936,122,612	(589,903,629)	(13.03%)
Wireless Telephone	7,414,640,755	7,863,719,660	449,078,905	6.06%
Radio Telephone	7,681,098	21,562,925	13,881,827	180.73%
Total	\$ 66,954,379,203	\$67,596,786,935¹	642,407,732	0.96%

¹ This total reflects unitary values adopted by the Board on May 17, 2006, nonunitary values to be set by the Board on July 18, 2006 and adjustments to reflect prior Board action.

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2006

County Number	County Name	2005-2006	2006-2007	Increase (Decrease)	% Increase (Decrease)
1	Alameda	2,625,316,433	2,569,545,384	(55,771,049)	(2.12%)
2	Alpine	17,039,063	18,891,145	1,852,082	10.87%
3	Amador	158,061,217	156,817,833	(1,243,384)	(0.79%)
4	Butte	578,766,363	572,562,155	(6,204,208)	(1.07%)
5	Calaveras	89,211,876	91,799,108	2,587,232	2.90%
6	Colusa	154,691,191	156,383,506	1,692,315	1.09%
7	Contra Costa	2,792,865,488	2,598,632,512	(194,232,976)	(6.95%)
8	Del Norte	37,563,533	38,739,204	1,175,671	3.13%
9	El Dorado	216,993,834	221,451,378	4,457,544	2.05%
10	Fresno	2,282,849,495	2,283,400,566	551,071	0.02%
11	Glenn	93,793,173	94,799,253	1,006,080	1.07%
12	Humboldt	207,961,292	210,299,493	2,338,201	1.12%
13	Imperial	242,062,610	256,178,839	14,116,229	5.83%
14	Inyo	82,057,156	89,580,294	7,523,138	9.17%
15	Kern	3,100,471,272	3,184,551,108	84,079,836	2.71%
16	Kings	343,081,483	353,468,097	10,386,614	3.03%
17	Lake	87,713,207	85,653,680	(2,059,527)	(2.35%)
18	Lassen	154,072,320	148,982,113	(5,090,207)	(3.30%)
19	Los Angeles	11,989,640,400	11,772,867,279	(216,773,121)	(1.81%)
20	Madera	312,731,232	317,525,401	4,794,169	1.53%
21	Marin	351,780,428	347,235,548	(4,544,880)	(1.29%)
22	Mariposa	69,658,334	67,385,113	(2,273,221)	(3.26%)
23	Mendocino	194,432,031	178,392,977	(16,039,054)	(8.25%)
24	Merced	384,265,729	383,495,371	(770,358)	(0.20%)
25	Modoc	156,044,520	152,823,485	(3,221,035)	(2.06%)
26	Mono	64,781,839	69,403,128	4,621,289	7.13%
27	Monterey	1,283,854,287	1,224,873,806	(58,980,481)	(4.59%)
28	Napa	196,058,408	195,203,602	(854,806)	(0.44%)
29	Nevada	235,640,398	232,238,621	(3,401,777)	(1.44%)
30	Orange	4,116,987,127	4,242,632,521	125,645,394	3.05%
31	Placer	779,949,652	793,461,808	13,512,156	1.73%
32	Plumas	375,151,934	362,959,071	(12,192,863)	(3.25%)
33	Riverside	2,712,360,580	3,004,900,312	292,539,732	10.79%
34	Sacramento	1,614,759,081	1,605,429,803	(9,329,278)	(0.58%)
35	San Benito	91,482,814	93,666,024	2,183,210	2.39%
36	San Bernardino	4,405,803,696	4,856,945,208	451,141,512	10.24%
37	San Diego	7,010,748,901	7,307,820,180	297,071,279	4.24%
38	San Francisco	2,076,581,092	2,059,979,734	(16,601,358)	(0.80%)

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2006

County Number	County Name	2005-2006	2006-2007	Increase (Decrease)	% Increase (Decrease)
39	San Joaquin	1,381,142,547	1,442,526,905	61,384,358	4.44%
40	San Luis Obispo	2,619,975,734	2,535,652,744	(84,322,990)	(3.22%)
41	San Mateo	1,103,714,300	1,140,399,252	36,684,952	3.32%
42	Santa Barbara	740,282,029	769,814,061	29,532,032	3.99%
43	Santa Clara	3,402,839,867	3,258,512,007	(144,327,860)	(4.24%)
44	Santa Cruz	261,375,995	259,212,336	(2,163,659)	(0.83%)
45	Shasta	658,922,689	644,871,815	(14,050,874)	(2.13%)
46	Sierra	40,429,195	39,548,887	(880,308)	(2.18%)
47	Siskiyou	223,853,374	222,135,160	(1,718,214)	(0.77%)
48	Solano	649,309,576	642,390,151	(6,919,425)	(1.07%)
49	Sonoma	650,906,293	637,141,516	(13,764,777)	(2.11%)
50	Stanislaus	350,786,153	346,575,304	(4,210,849)	(1.20%)
51	Sutter	422,075,969	404,862,267	(17,213,702)	(4.08%)
52	Tehama	179,580,894	181,248,040	1,667,146	0.93%
53	Trinity	24,257,315	23,631,256	(626,059)	(2.58%)
54	Tulare	515,866,283	543,398,550	27,532,267	5.34%
55	Tuolumne	100,534,183	101,490,849	956,666	0.95%
56	Ventura	1,331,586,864	1,376,938,683	45,351,819	3.41%
57	Yolo	391,998,601	414,988,080	22,989,479	5.86%
58	Yuba	217,657,853	210,474,412	(7,183,441)	(3.30%)
Grand Total		66,954,379,203	67,596,786,935	642,407,732	0.96%

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
101	Golden State Water Company	480,900,000	469,128,000	1	9,408,475	478,536,475
103	Anza Electric Cooperative, Inc.	13,800,000	13,800,000		-	13,800,000
106	PacifiCorp	168,900,000	168,900,000		5,912,787	174,812,787
135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000		126,130,877	15,911,130,877
141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000		26,750,768	3,440,750,768
146	Sierra Pacific Power Company	180,500,000	180,500,000		6,303,861	186,803,861
148	Southern California Edison Co.	10,657,700,000	10,657,700,000		111,835,730	10,769,535,730
149	Southern California Gas Company	2,771,700,000	2,826,357,982	2	46,949,857	2,873,307,839
152	Southwest Gas Corporation	175,900,000	175,900,000		-	175,900,000
153	Transwestern Pipeline Company	717,000	717,000		-	717,000
156	Trans-Elect NTD Path 15, LLC	147,500,000	147,500,000		-	147,500,000
160	Valley Electric Association, Inc.	58,400	58,400		-	58,400
173	Surprise Valley Electrification Corp.	13,200,000	13,200,000		-	13,200,000
176	Plumas-Sierra Rural Electric Cooperative	33,800,000	33,800,000		65,494	33,865,494
180	North Baja Pipeline, LLC	82,200,000	82,200,000		-	82,200,000
185	Mountain Utilities	4,257,000 *	4,257,000		344,513	4,601,513
187	Mojave Pipeline Company	74,500,000	74,500,000		-	74,500,000
188	Kern River Gas Transmission Company	343,100,000	343,100,000		-	343,100,000
189	Standard Pacific Gas Line, Incorporated	19,000,000	19,000,000		-	19,000,000
190	Tuscarora Gas Transmission Company	75,500,000	75,500,000		90,122	75,590,122
191	Arizona Public Service Company	2,780,000	2,780,000		-	2,780,000
192	Alpine Natural Gas Operating Company No. One LLC	2,010,000	2,010,000		-	2,010,000
193	Southwest Transmission Cooperative, Inc.	159,500 *	159,500		-	159,500
194	West Coast Gas Company, Inc.	1,100,000	1,100,000		-	1,100,000
195	Wild Goose Storage, Inc.	121,800,000	121,800,000		-	121,800,000
196	Questar Southern Trails Pipeline Company	37,500,000	37,500,000		-	37,500,000
197	El Paso Natural Gas Company	81,000,000	81,000,000		-	81,000,000
198	Lodi Gas Storage, LLC	122,000,000	195,615,000	3	-	195,615,000
Total - Gas, Electric, and Water Companies		34,810,581,900	34,927,082,882		333,792,484	35,260,875,366

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Local Exchange Telephone Companies						
201	Verizon California, Inc.	3,733,600,000	3,733,600,000		16,849,085	3,750,449,085
202	CenturyTel of Eastern Oregon, Inc.	82,900	82,900		-	82,900
205	Ponderosa Telephone Co., The	27,000,000	27,000,000		342,619	27,342,619
209	Pinnacles Telephone Co.	1,430,000	1,430,000		-	1,430,000
210	Calaveras Telephone Company	10,300,000	10,300,000		230,086	10,530,086
228	Ducor Telephone Company	8,980,000	8,980,000		56,709	9,036,709
229	Global Valley Networks, Inc.	10,200,000	8,543,200	4	187,500	8,730,700
235	Foresthill Telephone Co.	5,310,000	5,310,000		-	5,310,000
239	Hornitos Telephone Company	809,000	809,000		-	809,000
240	Happy Valley Telephone Company	1,890,000	1,890,000		25,589	1,915,589
246	Kerman Telephone Co.	12,700,000	12,700,000		109,000	12,809,000
270	Citizens Telecommunications Company of Golden State, Inc	4,520,000	4,520,000		67,233	4,587,233
279	Pacific Bell Telephone Company	6,811,400,000	6,327,626,383	5	76,313,167 +	6,403,939,550
284	Citizens Telecommunications Company of California, Inc.	139,600,000	140,001,325	6	1,207,439	141,208,764
286	Sierra Telephone Company, Inc.	41,500,000	41,500,000		217,728	41,717,728
294	SureWest Telephone	163,800,000	163,800,000		11,036	163,811,036
301	Siskiyou Telephone Company, The	20,800,000	20,800,000		213,578	21,013,578
311	Citizens Telecommunications Company of Tuolumne, Inc.	4,960,000	4,960,000		-	4,960,000
320	Verizon West Coast Inc.	12,600,000	12,600,000		-	12,600,000
327	Volcano Telephone Company	22,000,000	22,000,000		916,575	22,916,575
328	Cal-Ore Telephone Co.	7,670,000	7,752,150	7	142,445	7,894,595
330	Winterhaven Telephone Company	1,780,000	1,780,000		58,900	1,838,900
Total - Local Exchange Telephone Companies		11,042,931,900	10,557,984,958		96,948,689	10,654,933,647

+ Nonunitary escaped assessments totalling \$313,301, previously adopted by the Board and added to the 2006 Board Roll of State-Assessed Property are reflected in this value.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Pipeline Companies						
400	Standard Gas Company	206,000	206,000		-	206,000
402	CALNEV Pipe Line LLC	78,100,000	78,100,000		-	78,100,000
406	CPN Pipeline Company	9,920,000	9,920,000		-	9,920,000
407	Valero Refining Company - California	1,440,000	1,440,000		-	1,440,000
408	City of Riverside	-	-		1,466,603	1,466,603
409	West Coast Pipe Lines	143,800,000	143,800,000		-	143,800,000
410	Homestake Mining Company of California	279,000	279,000		-	279,000
412	Kings County Canal Company	612,000	612,000		114,070	726,070
428	CPN Pipeline Company	18,900,000	18,900,000		-	18,900,000
429	Chevron U.S.A., Inc.	29,500,000	29,500,000		-	29,500,000
432	Equilon Enterprises LLC	147,800,000	147,800,000		-	147,800,000
435	Natomas Central Mutual Water Company	144,100 *	144,100		-	144,100
461	SFPP, L.P.	408,000,000	408,000,000		-	408,000,000
462	ARCO Midcon LLC	1,050,000	1,050,000		-	1,050,000
464	Ventura Pipeline System	4,250,000	4,250,000		-	4,250,000
465	Plains Pipeline, LP	30,200,000	30,200,000		-	30,200,000
467	ConocoPhillips Company	554,000	554,000		-	554,000
468	Shell California Pipeline Company LLC	9,220,000	9,220,000		-	9,220,000
469	San Ardo Pipeline Company	12,100,000	12,100,000		-	12,100,000
475	Searles Valley Minerals Operations Inc.	1,452,000 *	1,452,000		-	1,452,000
476	Chevron USA, Inc.	3,600,000	3,600,000		-	3,600,000
478	California Gas Gathering, Inc.	98,780 *	98,780		-	98,780
479	Chevron Pipeline Company	37,840,000 *	37,840,000		-	37,840,000
480	ConocoPhillips Pipe Line Company	65,500,000	65,008,410	8	-	65,008,410
483	Mobil Pacific Pipeline Company	1,620,000	1,620,000		-	1,620,000
484	CPN Pipeline Company	4,600,000	4,600,000		-	4,600,000
486	Pacific Pipeline System, LLC	156,100,000	138,006,000	9	-	138,006,000
487	Sacramento Municipal Utilities District	-	-		45,165,206	45,165,206
488	Pacific Terminals LLC	39,800,000	39,800,000		-	39,800,000
489	Venoco, Inc.	5,310,000	5,310,000		-	5,310,000
Total - Pipeline Companies		1,211,995,880	1,193,410,290		46,745,879	1,240,156,169

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Railcar Maintenance Facilities					@65.64%	
534	GATX Financial Corp.	-	-		7,903,288	7,903,288
618	TTX Company	-	-		9,724,608	9,724,608
620	Union Tank Car Company	-	-		154,153	154,153
Total - Railcar Maintenance Facilities		-	-		17,782,049	17,782,049

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Railroad Companies			@65.64%		Includes Rail Transportation Property @65.64%	
800	Alameda Belt Line	295,000	193,638		17,602,359	17,795,997
802	Central Oregon & Pacific Railroad	3,970,000	2,605,908		-	2,605,908
804	BNSF Railway Company	607,400,000	398,697,365		75,947,486	474,644,851
808	West Isle Line, Inc.	168,000	110,275		27,090	137,365
810	California Northern Railroad	11,770,000 *	7,725,827		-	7,725,827
812	Ventura County Railroad	2,830,000	1,857,610		-	1,857,610
813	Pacific Harbor Lines	6,250,000	4,102,500		-	4,102,500
815	Mendocino Railway	1,560,000	1,023,987		-	1,023,987
817	Tulare Valley Railroad	280,000	183,792		3,286,259	3,470,051
818	Central California Traction Company	5,560,000	3,649,582		387,741	4,037,323
819	Carrizo Gorge Railway, Inc.	132,000 *	86,643		-	86,643
834	Lake County Railroad	587,400 *	385,570		-	385,570
839	Oakland Terminal Railway Company	127,000	83,362		99,400	182,762
843	Union Pacific Railroad Company	876,600,000	575,400,209		431,974,387	1,007,374,596
850	Modesto & Empire Traction Company	23,400,000	15,359,760		233,154	15,592,914
857	Richmond Pacific Railroad Corporation	803,000	527,089		-	527,089
863	San Diego & Arizona Eastern Railway Co.	-	-		1,045,180	1,045,180
865	San Diego & Imperial Valley Railroad Co. Inc.	6,610,000	4,338,802		-	4,338,802
869	Santa Maria Valley Railroad Company	1,530,000	1,004,291		391,840	1,396,131
878	Stockton Terminal and Eastern Railroad	8,210,000	5,389,046		333,667	5,722,713
882	Trona Railway Co.	12,700,000	8,336,280		50,732	8,387,012
883	McCloud Railway Company	1,830,000	1,201,214		731,829	1,933,043
889	Yreka Western Railroad Co.	532,400 *	349,467		468,660	818,127
892	Almanor Railroad Company	398,000	230,225	10	-	230,225
894	Napa Valley Wine Train, Inc.	21,890,000 *	14,368,599		1,338,731	15,707,330
896	Santa Cruz Big Trees & Pacific Railway Co.	1,990,000	1,306,234		-	1,306,234
897	San Joaquin Valley Railroad Company	9,383,000 *	6,159,008		8,039,084	14,198,092
898	Sierra Northern Railway	1,170,000	767,989		918,230	1,686,219
899	Arizona & California Railroad	6,320,000	4,148,450		935,956	5,084,406
Total - Railroad Companies		1,614,295,800	1,059,592,722		543,811,785	1,603,404,507

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Electric Generation Facilities						
1100	AES Alamitos, LLC	267,600,000	267,600,000		-	267,600,000
1101	AES Redondo Beach, LLC	197,900,000	197,900,000		-	197,900,000
1102	AES Huntington Beach, LLC	110,600,000	110,600,000		-	110,600,000
1103	Duke Energy Moss Landing LLC	690,000,000	690,000,000		-	690,000,000
1104	Duke Energy Morro Bay LLC	61,400,000	61,400,000		-	61,400,000
1105	Duke Energy Oakland, LLC	11,000,000	11,000,000		-	11,000,000
1106	Cabrillo Power I LLC	131,100,000	131,100,000		-	131,100,000
1107	Cabrillo Power II LLC	6,100,000	6,100,000		-	6,100,000
1108	Mirant Potrero, LLC	42,200,000	42,200,000		-	42,200,000
1109	Mirant Delta, LLC	157,000,000	157,000,000		-	157,000,000
1110	El Segundo Power LLC	79,000,000	79,000,000		-	79,000,000
1111	Long Beach Generation LLC	7,410,000	7,410,000		-	7,410,000
1112	La Paloma Generating Company LLC	588,700,000	588,700,000		-	588,700,000
1113	Reliant Energy Coolwater, Inc.	15,300,000	15,300,000		-	15,300,000
1114	Reliant Energy Mandalay, Inc.	43,500,000	43,500,000		-	43,500,000
1115	Reliant Energy Ormond Beach, Inc.	142,000,000	142,000,000		-	142,000,000
1116	Reliant Energy Etiwanda, Inc.	39,800,000	39,800,000		-	39,800,000
1117	Reliant Energy Ellwood, Inc.	3,620,000	3,620,000		-	3,620,000
1118	Duke Energy South Bay, LLC	67,100,000	67,100,000		-	67,100,000
1119	Mountainview Power Company, L.L.C.	549,800,000	549,800,000		-	549,800,000
1122	GWF Energy, LLC - Hanford	73,000,000	73,000,000		-	73,000,000
1123	GWF Energy, LLC - Henrietta	73,800,000	73,800,000		-	73,800,000
1124	GWF Energy, LLC - Tracy	114,100,000	114,100,000		-	114,100,000
1126	Elk Hills Power, LLC	293,800,000	293,800,000		-	293,800,000
1127	High Desert Power Trust 2000-A	470,600,000	470,600,000		-	470,600,000
1128	Delta Energy Center, LLC	438,200,000	438,200,000		-	438,200,000
1129	Gilroy Energy Center, LLC	98,600,000	98,600,000		-	98,600,000
1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000		-	370,800,000
1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000		-	253,000,000
1133	Metcalf Energy Center, LLC	315,700,000	315,700,000		-	315,700,000
1134	Otay Mesa Generating Company, LLC	35,900,000	35,900,000		-	35,900,000
1136	Blythe Energy, LLC	238,700,000	238,700,000		-	238,700,000

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Electric Generation Facilities (continued)						
1137	Sunrise Power Company, LLC	395,900,000	395,900,000		-	395,900,000
1141	Indigo Generation LLC	81,200,000	81,200,000		-	81,200,000
1142	Larkspur Energy LLC	58,900,000	58,900,000		-	58,900,000
1143	Los Esteros Critical Energy Facility LLC	93,200,000	93,200,000		-	93,200,000
1145	Harbor Cogeneration Company	5,260,000	5,260,000		-	5,260,000
1146	AES Placerita, Inc.	8,410,000	8,410,000		-	8,410,000
1147	Palomar Energy LLC	362,200,000	362,200,000		-	362,200,000
1148	Inland Empire Energy Center, LLC	5,830,000	5,830,000		-	5,830,000
Total - Electric Generation Facilities		6,998,230,000	6,998,230,000		-	6,998,230,000

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Interexchange Telephone Companies						
2014	Sprint Communications Co., L.P.	299,400,000	299,400,000		1,480,344	300,880,344
2038	Verizon Airfone Inc.	659,000	659,000		-	659,000
2043	Pac-West Telecomm, Inc.	24,600,000	24,600,000		-	24,600,000
2054	Spacenet, Inc.	57,700	57,700		-	57,700
2099	Smart City Networks LP	767,000	767,000		-	767,000
2207	Global Crossing Telecommunications, Inc.	27,900,000	27,900,000		-	27,900,000
2274	MCI Communications Services, Inc.	338,200,000	338,200,000		2,581,057	340,781,057
2275	SES Americom, Inc.	73,800	73,800		-	73,800
2310	AT&T Communications, Inc.	732,500,000	588,075,000	11	3,315,322	591,390,322
2366	Value-Added Communications, Inc.	130,900 *	130,900		-	130,900
2368	Globe Wireless, LLC	1,170,000	1,170,000		900,000	2,070,000
2372	MCI Metro Access Transmission Services, LLC.	125,800,000	125,800,000		-	125,800,000
2376	Working Assets Funding Service, Inc.	439,000	439,000		-	439,000
2391	Arrival Communications, Inc.	4,554,000 *	4,554,000		-	4,554,000
2416	NOS Communications, Inc.	2,530,000	2,530,000		-	2,530,000
2430	Electric Lightwave, Inc.	32,400,000	32,400,000		-	32,400,000
2437	Dialink Corporation	17,500	17,500		-	17,500
2443	National Comtel Network, Inc.	35,700	35,700		-	35,700
2463	Qwest Communications Corporation	158,950,000 *	158,950,000		-	158,950,000
2475	VarTec Telecom, Inc.	3,120,000	3,120,000		-	3,120,000
7503	Verizon Select Services, Inc.	3,110,000	3,110,000		-	3,110,000
7512	Frontier Communications of America, Inc.	3,530,000	3,530,000		-	3,530,000
7517	Vycera Communications, Inc.	990,000	990,000		-	990,000
7522	Time Warner Telecom of California, L.P.	188,100,000	188,100,000		-	188,100,000
7536	Global Crossing North American Networks, Inc.	15,600,000	15,600,000		-	15,600,000
7538	Tremcom International, Inc.	122,000	122,000		-	122,000
7544	Telswitch, Inc.	36,600	36,600		-	36,600
7553	Comcast Phone of California, LLC	53,600,000	53,600,000		-	53,600,000
7560	XO Communications Services, Inc.	79,300,000	79,300,000		-	79,300,000
7571	Network Enhanced Technologies, Inc.	686,000	686,000		-	686,000
7577	Qwest Interprise America, Inc.	331,000	331,000		-	331,000

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Interexchange Telephone Companies (continued)						
7580	Evercom Systems, Inc.	158,400 *	158,400		-	158,400
7581	ABS-CBN Telecom North America, Inc.	333,000	333,000		-	333,000
7588	PNG Telecommunications, Inc.	12,900	12,900		-	12,900
7621	SES Americom California, Inc.	5,230,000	5,230,000		-	5,230,000
7625	TCAST Communications, Inc.	1,400,000	1,400,000		-	1,400,000
7630	Broadwing Communications, LLC	32,300,000	32,671,690	12	-	32,671,690
7632	Business Discount Plan, Inc.	50,600 *	50,600		-	50,600
7636	Network Telephone Services, Inc.	3,780,000	3,780,000		-	3,780,000
7638	Integrated Telemanagement Services, Inc.	17,000	17,000		-	17,000
7640	Cox California Telecom, LLC	128,400,000	128,400,000		-	128,400,000
7645	Communications Brokers & Consultants	6,600 *	6,600		-	6,600
7686	Primus Telecommunications, Inc.	1,860,000	1,860,000		-	1,860,000
7690	California Catalog & Technology, Inc.	66,700	66,700		-	66,700
7699	Legacy Long Distance International	274,000	274,000		-	274,000
7705	Sierra Telephone Long Distance	69,100	69,100		-	69,100
7706	Covad Communications Company	57,900,000	57,900,000		-	57,900,000
7707	SureWest Long Distance	16,600	16,600		-	16,600
7713	DSI/Inn-Tel, Inc.	10,340 *	10,340		-	10,340
7723	Opentel Communications, Inc.	131,000	131,000		-	131,000
7724	Mpower Communications Corporation	47,900,000	36,455,000	13	62,400	36,517,400
7727	Sprint Services, Inc.	5,040,000	5,040,000		-	5,040,000
7729	New Global Telecom, Inc.	263,000	263,000		-	263,000
7732	NTT America, Inc.	78,540,000 *	78,540,000		-	78,540,000
7735	Pacific Centrex Services, Inc.	99,660 *	99,660		-	99,660
7740	TRI-M Communications, Inc.	811,000	811,000		-	811,000
7747	TGEC Communications Co., LLC	185,900 *	185,900		-	185,900
7755	Real Navigation Systems Corporation	2,300	2,300		-	2,300
7756	Centergistic Solutions, Inc.	105,000	105,000		-	105,000
7757	U.S. TelePacific Corp.	50,930,000 *	50,930,000		-	50,930,000
7758	BT Americas Inc.	14,400,000	14,400,000		-	14,400,000
7760	Teleglobe America, Inc.	4,420,000	4,420,000		-	4,420,000

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Interexchange Telephone Companies (continued)						
7761	Level 3 Communications, LLC	454,600,000	420,483,800	14	997,148	421,480,948
7762	Telco Network Services, Inc.	1,210,000	1,210,000		-	1,210,000
7766	KDDI America, Inc.	7,230,000	7,230,000		-	7,230,000
7769	Airnex Communications, Inc.	211,200 *	211,200		-	211,200
7775	RCN Telecom Services of California, Inc.	39,200,000	39,200,000		-	39,200,000
7777	Micro General Services Corp.	62,300	62,300		-	62,300
7778	NTI of California, LLC	333,000	333,000		-	333,000
7779	360networks (USA) inc.	7,790,000	7,790,000		-	7,790,000
7781	Korea Telecom America, Inc.	860,000	860,000		-	860,000
7782	Ton Services, Inc.	53,000	53,000		-	53,000
7785	McLeodUSA Telecommunications Services, Inc.	66,400	66,400		-	66,400
7790	NTC Network, LLC	15,840 *	15,840		-	15,840
7791	O1 Communications, Inc.	2,970,000	2,970,000		-	2,970,000
7792	Point To Point, Inc.	269,000	269,000		-	269,000
7799	Wilshire Connection, LLC	1,420,000	1,420,000		-	1,420,000
7800	New Edge Network, Inc.	3,509,000 *	3,509,000		-	3,509,000
7811	Public Communications Services, Inc.	1,749,000 *	1,749,000		-	1,749,000
7813	Advanced TelCom, Inc.	7,200,000	7,200,000		-	7,200,000
7814	PAETEC Communications, Inc.	8,810,000	8,810,000		-	8,810,000
7815	GTC Telecom Corp.	229,900 *	229,900		-	229,900
7823	U.S. Telestar Communications Group	2,000	2,000		-	2,000
7824	Kertel Communications, Inc.	524,000	524,000		-	524,000
7831	Dacom America, Inc.	1,496,000 *	3,371,000	15	-	3,371,000
7832	Astound Broadband LLC	18,900,000	18,900,000		-	18,900,000
7834	Pannon Telecom, Inc.	155,000	155,000		-	155,000
7837	AboveNet Communications, Inc.	34,200,000	34,200,000		-	34,200,000
7843	Telemanagement Services, Inc.	9,350 *	9,350		-	9,350
7845	San Carlos Telecom, Inc.	238,000	238,000		-	238,000
7846	The Telephone Connection Local Services, LLC	6,000	6,000		-	6,000
7852	Telstra Incorporated	1,800	1,800		-	1,800
7859	EAS Communication, Inc.	164,000	164,000		-	164,000

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Interexchange Telephone Companies (continued)						
7861	Looking Glass Networks, Inc.	16,600,000		16,600,000	-	16,600,000
7866	Telmex USA, LLC	1,419,000	*	1,419,000	-	1,419,000
7867	The Telephone Connection IXC Services, LLC	12,200		12,200	-	12,200
7868	Fones 4 All Corporation	518,100	*	518,100	-	518,100
7870	Communications Express, Inc.	21,120	*	21,120	-	21,120
7871	GTE.NET LLC	615,000		615,000	-	615,000
7872	Infotech Telecommunications & Network, Inc.	25,630	*	25,630	-	25,630
7874	Competitive Communications, Inc.	346,500	*	346,500	-	346,500
7875	AllCom USA	27,720	*	27,720	-	27,720
7876	Total Call International, Inc.	2,010,000		2,010,000	-	2,010,000
7880	Quick-Tel, Inc.	6,900		6,900	-	6,900
7885	SBC ASI/SBC ASI P&L L.P.	575,800,000		575,800,000	-	575,800,000
7887	AccessLine Communications Corp	311,000		311,000	-	311,000
7892	OnFiber Communications, Inc.	21,000,000		21,000,000	-	21,000,000
7894	Ponderosa Cablevision	1,046,100	*	1,046,100	-	1,046,100
7898	United States Telesis, Inc.	1,320	*	1,320	-	1,320
7899	RGT Utilities of California, Inc.	68,600		68,600	-	68,600
7907	Telscape Communications, Inc.	9,770,000		9,770,000	-	9,770,000
7910	Champion Broadband California, LLC	7,090,000		7,090,000	-	7,090,000
7911	WTI Systems & Services, Inc.	107,580	*	107,580	-	107,580
7912	Americom Government Services, Inc.	912,000		912,000	-	912,000
7913	VCOM Solutions, Inc.	100,000		100,000	-	100,000
7914	McLeodUSA Network Services, Inc.	699,000		699,000	-	699,000
7916	Peak Communications, Inc.	9,700		9,700	-	9,700
7917	APEX Telecom, Inc.	111,100	*	111,100	-	111,100
7919	Verizon Avenue Corp.	2,260,000		2,260,000	-	2,260,000
7924	BAK Communications, LLC	1,936,000	*	1,936,000	-	1,936,000
7925	UCHUB Group, Inc.	5,720	*	5,720	-	5,720
7926	DSL.net, Inc.	64,100		64,100	-	64,100
7927	Rapid Link, Inc.	304,000		304,000	-	304,000
7932	Metro Access Exchange, LLC	23,700		23,700	-	23,700

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Interexchange Telephone Companies (continued)						
7934	Telecom House Inc.	112,200	*	112,200	-	112,200
7935	Winstar Communications, LLC	220,000		220,000	-	220,000
7938	McBlue Telecom, Inc.	88,400		88,400	-	88,400
7939	Samsung Networks America, Inc.	25,400		25,400	-	25,400
7943	Veracom Networks, Inc.	1,210	*	1,210	-	1,210
7944	Volonet Technologies, Inc.	876,700	*	876,700	-	876,700
7945	ZTG, Inc.	31,800		31,800	-	31,800
7946	Netifice Communications, Inc.	3,179,000	*	3,179,000	-	3,179,000
7947	IDT America, Corp.	181,500	*	181,500	-	181,500
7948	Telenor Satellite Services, Inc.	8,510,000		8,510,000	-	8,510,000
7949	Anew Telecommunications Corporation	135,000		135,000	-	135,000
7950	ATMC, Inc.	10,120	*	10,120	-	10,120
7951	SWB Communications Services, Inc.	22,800,000		22,800,000	-	22,800,000
7952	Advanced Tel, Inc.	65,120	*	205,560	16	205,560
7953	Openpop.com, Inc.	195,000		195,000	-	195,000
7955	Enhanced Communications Network, Inc.	167,200	*	167,200	-	167,200
7956	Telespan Communications, LLC	131,000		131,000	-	131,000
7957	C.F. Communications, LLC	606,100	*	606,100	-	606,100
7959	Airespring, Inc.	42,900		42,900	-	42,900
7960	CallTower, Inc.	1,397,000	*	1,397,000	-	1,397,000
7961	SureWest Televideo	144,200,000		144,200,000	-	144,200,000
7964	Aries Network, Inc.	93,280	*	93,280	-	93,280
7967	New World Telecom International, Inc.	330,330	*	647,010	17	647,010
7969	Intelsat Global Service Corporation	22,500,000		22,500,000	-	22,500,000
7972	Yipes Enterprise Services, Inc.	6,760,000		6,760,000	-	6,760,000
7973	Alliance Payphone, Inc.	78,760	*	78,760	-	78,760
7976	Local Fiber, LLC	1,386,000	*	1,386,000	-	1,386,000
7978	Legent Communications Corporation	51,300		51,300	-	51,300
7980	Teledata Solutions, Inc.	1,309,000	*	2,046,060	18	2,046,060
7981	Leading Edge Broadband Services, LLC	1,560,000		1,560,000	-	1,560,000
7982	NextG Networks Of California	9,260,000		9,260,000	-	9,260,000

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

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Interexchange Telephone Companies (continued)						
7983	LCR Services, Inc.	4,180 *	4,180		-	4,180
7984	360networks (USA 2) L.P.	73,700 *	73,700		-	73,700
7985	UCN, INC.	1,540,000 *	1,540,000		-	1,540,000
7988	Global Tel*Link Corporation	1,430,000	1,430,000		-	1,430,000
7989	Option One Telecom, Inc.	41,400	41,400		-	41,400
7990	CMTel (USA) LLC	2,320,000	2,320,000		-	2,320,000
7991	Telemex International	481,800 *	481,800		-	481,800
7992	NobelTel, LLC	2,040,000	4,479,390	19	-	4,479,390
7993	Clearworld Communications Corp	292,000	292,000		-	292,000
7994	Utility Telephone, Inc.	632,000	632,000		-	632,000
7995	IP Networks, Inc.	11,000,000 *	11,000,000		-	11,000,000
7996	RuralWest - Western Rural Broadband, Inc.	1,090,100 *	1,090,100		-	1,090,100
7997	Edison Carrier Solutions	69,000,000	69,000,000		-	69,000,000
7998	Norcast Communications Corporation	398,200 *	398,200		-	398,200
7999	Hands On Sign Language Services, Inc.	14,300 *	14,300		-	14,300
8000	G2 Solutions, LLC	4,100	3,293	20	-	3,293
8001	Custom Switching Technologies, Inc.	166,100 *	166,100		-	166,100
8002	Neutral Tandem - California, LLC	1,710,000	1,710,000		-	1,710,000
8003	Creative Interconnect Communications, LLC	193,000	193,000		-	193,000
8004	Greenfield Communications, Inc.	20,460 *	20,460		-	20,460
8005	Cable and Wireless Americas Operations, Inc.	5,120,000	5,120,000		-	5,120,000
8006	Lucky Communications, Inc.	145,000	145,000		-	145,000
8007	Asia Talk Telecom, Inc.	354,200 *	354,200		-	354,200
8008	Volo Communications of California, Inc.	330,000 *	330,000		-	330,000
8009	France Telecom Corporate Solutions, LLC	17,160 *	17,160		-	17,160
8010	A+ Wireless	40,100	40,100		-	40,100
8011	DelTel, Inc.	150,000	150,000		-	150,000
8012	RB Communications, Inc.	222,200 *	222,200		-	222,200
8013	Worldwide Telecommunications, Inc.	1,500	1,500		-	1,500
8014	Fonica LLC	3,960 *	3,960		-	3,960
8015	China Telecom (USA) Corporation	76,200	76,200		-	76,200

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

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Interexchange Telephone Companies (continued)						
8016	Call Center Management, Inc.	1,430 *	1,430		-	1,430
8017	Locus Telecommunications, Inc.	767,800 *	767,800		-	767,800
8018	Telewest, Inc.	11,770 *	11,770		-	11,770
8019	Global Touch Telecom, Inc.	62,150 *	62,150		-	62,150
8020	GVN Services	61,200	61,200		-	61,200
8021	EWI Holdings, Inc.	402,000	530,500	21	-	530,500
8022	ACI Communications Holdings, Inc.	639,100 *	566,506	22	-	566,506
8023	One Phone, Inc.	104,830 *	104,830		-	104,830
8024	TC Telephone, LLC	115,000	115,000		-	115,000
8025	FreedomStarr Communications, Inc.	3,960 *	3,960		-	3,960
8026	Nationwide Telecom, Inc.	39,700	39,700		-	39,700
8027	Blue Casa Communications, Inc.	298,000	285,574	23	-	285,574
8028	Mercury Telecom, Inc.	466,000	466,000		-	466,000
8029	IPC Network Services, Inc.	144,000	144,000		-	144,000
8030	Andiamo Telecom, LLC	51,040 *	51,040		-	51,040
8031	Backbone Communications, Inc.	127,000	127,000		-	127,000
8032	BCE Nexxia Corporation	856,000	856,000		-	856,000
8033	Telecom Consultants Inc.	3,500	8,952	24	-	8,952
8034	Phone1, Inc.	664,000	1,766,000	25	-	1,766,000
8035	Access One, Inc.	10,100	53,776	26	-	53,776
8036	Miracle Communications, Inc	34,000	34,000		-	34,000
8037	CA-CLEC LLC	253,000	253,000		-	253,000
8038	Telespan Carrier Access, LLC	5,100	5,100		-	5,100
8039	Voicecom Telecommunications, LLC	1,760,000	1,760,000		-	1,760,000
8040	Mission Telecom, Inc.	10,300	10,300		-	10,300
8041	DMR Communications, Inc.	229,000	229,000		-	229,000
8042	Paxio Inc.	446,600 *	446,600		-	446,600
8043	Acceris Management And Acquisition, LLC	2,220,000	2,220,000		-	2,220,000
8044	Intermetro Communications, Inc.	1,881,000 *	1,881,000		-	1,881,000
8045	IDT Spectrum	1,500	1,500		-	1,500
8046	Hypercube LLC	129,000	129,000		-	129,000

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Interexchange Telephone Companies (continued)						
8047	Syniverse Technologies, Inc.	30,400	30,400		-	30,400
8048	Bright House Networks Information Services (California), L	512,000	512,000		-	512,000
8049	Cbeyond Communications, LLC	962,000	962,000		-	962,000
8050	Starvox Communications, Inc.	594,000 *	594,000		-	594,000
8051	Intelletrace, Inc.	9,020 *	9,020		-	9,020
8052	Worldnet Group Telecom, Inc.	27,610 *	27,610		-	27,610
8053	First Point Telecom, LLC	86,570 *	86,570		-	86,570
8054	G2G Telecom, Inc.	12,430 *	12,430		-	12,430
8055	Network Pts, Inc.	10,890 *	10,890		-	10,890
8056	Myzia Communications, LLC	73,260 *	73,260		-	73,260
8057	Vertex Telecom, Inc.	218,900 *	218,900		-	218,900
8058	Computer Network Technology Corp.	17,160 *	17,160		-	17,160
Total - Interexchange Telephone Companies		4,109,698,480	3,926,786,341		9,336,271	3,936,122,612

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Wireless Telephone Companies						
2512	Verizon Wireless (VAW) LLC	185,100,000	185,100,000		281,639	185,381,639
2513	Sacramento Valley Limited Partnership	206,300,000	206,353,933	27	-	206,353,933
2532	Los Angeles SMSA Ltd., Partnership	832,300,000	832,300,000		16,500	832,316,500
2552	Fresno MSA Limited Partnership	94,900,000	94,900,000		325,665	95,225,665
2559	GTE Mobilnet of California, Ltd. Partnership	417,600,000	417,897,351	28	-	417,897,351
2602	Digital Communications Network, Inc.	137,000	137,000		-	137,000
2605	Nova Cellular West, Inc.	44,100	44,100		-	44,100
2606	Cingular Wireless, LLC	1,994,700,000 *	1,994,700,000		262,661	1,994,962,661
2627	GTE Mobilnet of Santa Barbara L.P.	32,600,000	32,600,000		-	32,600,000
2649	Action Cellular Rent-A-Phone, Inc.	156,000	156,000		-	156,000
2658	Intouch America, Inc.	81,625 **	81,625		-	81,625
2659	Cal-One Cellular L. P.	7,730,000	7,730,000		141,093	7,871,093
2665	WWC License, LLC	6,810,000	6,890,400	29	-	6,890,400
2667	Cellco Partnership	142,900,000	142,900,000		-	142,900,000
2668	California RSA No. 3 Limited Partnership	9,590,000	9,590,000		186,764	9,776,764
2669	California RSA #4 Partnership	12,900,000	12,900,000		79,500	12,979,500
2671	California Rural Service Area #1, Inc.	31,400,000	31,400,000		-	31,400,000
2680	ComTelesis, LLC	661,100 *	661,100		-	661,100
2681	Everything Wireless, L.L.C.	104,500 *	104,500		-	104,500
2683	Pay-Less Cellular	2,101,000 *	2,101,000		-	2,101,000
2687	SLO Cellular, Inc.	9,735,000 *	9,735,000		-	9,735,000
2720	Sprint PCS	1,206,100,000 *	1,206,100,000		46,011	1,206,146,011
2733	Metro PCS California/Florida, Inc.	207,000,000	223,806,387	30	-	223,806,387
2737	Sprint Nextel Corporation	796,400,000	796,772,842	31	67,060	796,839,902
2745	West Coast P.C.S.	42,800,000	42,800,000		-	42,800,000
2746	Alpine PCS, Inc.	811,000	811,000		-	811,000
2748	OmniPoint Communications Inc.	1,386,100,000	1,386,100,000		38,399	1,386,138,399
2750	Verisign, Inc.	36,300	36,300		-	36,300
2751	Ubiquitel Operating Company, Inc.	57,500,000	57,500,000		-	57,500,000
2753	Edge Wireless, LLC	14,700,000	14,700,000		-	14,700,000

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing (maximum \$20,000,000).

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Wireless Telephone Companies (continued)						
2754	Metro One Telecommunications, Inc.	602,000	602,000		-	602,000
2758	Image Paging & Cellular	92,600	92,600		-	92,600
2760	Fisher Wireless Services, Inc.	1,730,000	1,730,000		-	1,730,000
2762	Cricket Communications, Inc.	116,270,000 *	119,492,630	32	-	119,492,630
2764	NTCH-CA, Inc.	1,170,000	1,170,000		-	1,170,000
2767	Virgin Mobile USA, LLC	17,100,000	17,100,000		-	17,100,000
2771	Faith Communications, Inc.	867,000	867,000		-	867,000
2772	Globalstar USA, LLC	3,920,000	3,920,000		-	3,920,000
2773	Accessible Wireless, LLC	391,600 *	391,600		-	391,600
Total - Wireless Telephone Companies		7,841,440,825	7,862,274,368		1,445,292	7,863,719,660

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2006

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 21)	Miscellaneous Physical	
Radio Telephone Paging Companies						
3005	Mobilephone of Humboldt, Inc.	141,000	141,000		-	141,000
3039	Fresno Mobile Radio, Inc.	526,000	526,000		-	526,000
3052	Vincent Communications, Inc.	30,600	30,600		-	30,600
3342	High Sierra Mobilfone	312,500 **	312,500		-	312,500
3362	Madera Radio Dispatch, Inc.	407,000	407,000		-	407,000
3427	Access Paging Company, Inc.	79,625 **	79,625		-	79,625
3430	Metrocall, Inc.	20,000,000	20,000,000		-	20,000,000
3432	Point BTA 79 LLC	28,200	28,200		-	28,200
3434	James R. McKeown	38,000	38,000		-	38,000
		<u>21,562,925</u>	<u>21,562,925</u>		<u>-</u>	<u>21,562,925</u>
		<u>21,562,925</u>	<u>21,562,925</u>		<u>-</u>	<u>21,562,925</u>
	Grand Total - All State Assesseees	<u>67,650,737,710</u>	<u>66,546,924,486</u>		<u>1,049,862,449</u>	<u>67,596,786,935</u>

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2006

Note No.	SBE No.	Description	Amount
1	101	Includes previously adopted assessment reductions totalling	(11,772,000)
2	149	Includes previously adopted escaped assessments totalling	54,657,982
3	198	Includes previously adopted escaped assessments totalling	73,615,000
4	229	Includes previously adopted assessment reductions totalling	(1,656,800)
5	279	Includes previously adopted assessment reductions totalling	(483,773,617)
6	284	Includes previously adopted escaped assessments totalling	401,325
7	328	Includes previously adopted escaped assessments totalling	82,150
8	480	Includes previously adopted assessment reductions totalling	(491,590)
9	486	Includes previously adopted assessment reductions totalling	(18,094,000)
10	892	Includes previously adopted assessment reductions totalling	(31,022) After application of the 2005 4-R Act ratio (.7151) for rail transportation property
11	2310	Includes previously adopted assessment reductions totalling	(144,425,000)
12	7630	Includes previously adopted escaped assessments totalling	371,690
13	7724	Includes previously adopted assessment reductions totalling	(11,445,000)
14	7761	Includes previously adopted net assessment reductions totalling	(34,116,200)
15	7831	Includes previously adopted escaped assessments totalling	1,875,000
16	7952	Includes previously adopted escaped assessments totalling	140,440
17	7967	Includes previously adopted escaped assessments totalling	316,680
18	7980	Includes previously adopted escaped assessments totalling	737,060
19	7992	Includes previously adopted escaped assessments totalling	2,439,390
20	8000	Includes previously adopted assessment reductions totalling	(807)
21	8021	Includes previously adopted escaped assessments totalling	128,500
22	8022	Includes previously adopted assessment reductions totalling	(72,594)
23	8027	Includes previously adopted assessment reductions totalling	(12,426)
24	8033	Includes previously adopted escaped assessments totalling	5,452
25	8034	Includes previously adopted escaped assessments totalling	1,102,000
26	8035	Includes previously adopted escaped net assessments totalling	43,676
27	2513	Includes previously adopted escaped assessments totalling	53,933
28	2559	Includes previously adopted escaped assessments totalling	297,351
29	2665	Includes previously adopted escaped assessments totalling	80,400
30	2733	Includes previously adopted escaped assessments totalling	16,806,387
31	2737	Includes previously adopted escaped assessments totalling	372,842
32	2762	Includes previously adopted escaped assessments totalling	3,222,630
			(549,141,168)